

Article - Business Regulation

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§10-323.1.

(a) Every motor fuel distributor required to be registered under this subtitle shall report the volume of sales, for each type of motor fuel sold in this State, made to end users that are exempt from the motor fuel tax.

(b) Reporting shall be on a frequency established by the Comptroller through regulations, but may not be more frequent than once per calendar month.

(c) Reporting shall be on forms furnished by the Comptroller.

(d) Completed reports shall be forwarded to and be received by the Comptroller within 15 calendar days of the end of the report period.

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